

**Sample coding for Adult Education Operations and Maintenance:**

EFM 45 report: page 11E, column 1 and any other required Adult Education reporting

**Definition:**

*Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.*

**Custodial**

| Fund | Program | Function | Object | Cost Center | Description   |
|------|---------|----------|--------|-------------|---|
| 100  | 6090    | 2610     | 1180   | 40          | Regular salaries (include custodians)               |
| 100  | 6090    | 2610     | 2080   | 40          | Regular benefits, excluding retirement/tuition      |
| 100  | 6090    | 2610     | 2380   | 40          | Regular retirement                                  |
| 100  | 6090    | 2610     | 2580   | 40          | Regular tuition reimbursement                       |
| 100  | 6090    | 2610     | 1230   | 40          | Substitutes   |
| 100  | 6090    | 2610     | 2030   | 40          | Substitutes benefits, excluding retirement/tuition  |
| 100  | 6090    | 2610     | 2330   | 40          | Substitute retirement                               |
| 100  | 6090    | 2610     | 2530   | 40          | Substitute tuition                                  |
| 100  | 6090    | 2610     | 3000   | 40          | Purchased Professional/Technical Services           |
| 100  | 6090    | 2610     | 4000   | 40          | Purchased Property Services                         |
| 100  | 6090    | 2610     | 4300   | 40          | Purchased Repair/Maintenance Services               |
| 100  | 6090    | 2610     | 5000   | 40          | Other Purchased Services                            |
| 100  | 6090    | 2610     | 6000   | 40          | Other Supplies (not delineated in 6000 range below) |
| 100  | 6090    | 2610     | 6400   | 40          | Manuals   |
| 100  | 6090    | 2610     | 8000   | 40          | Miscellaneous                                       |
| 100  | 6090    | 2610     | 9000   | 40          | Other items   |

**Other Operations/Maintenance Costs**

| Fund | Program | Function | Object | Cost Center | Description   |
|------|---------|----------|--------|-------------|---|
| 100  | 6090    | 2600     | 3000   | 40          | Purchased Professional/Technical Services                 |
| 100  | 6090    | 2600     | 4000   | 40          | Purchased Property Services (include utilities)           |
| 100  | 6090    | 2600     | 4320   | 40          | Technology Related Repairs/Maintenance                    |
| 100  | 6090    | 2600     | 4330   | 40          | Software Related Repairs/Maintenance                      |
| 100  | 6090    | 2600     | 5000   | 40          | Other Purchased Services (i.e. building insurance, phone) |
| 100  | 6090    | 2600     | 6000   | 40          | Other Supplies (not delineated in 6000 range below)       |
| 100  | 6090    | 2600     | 6200   | 40          | Energy  |
| 100  | 6090    | 2600     | 6240   | 40          | Heating Fuel  |
| 100  | 6090    | 2600     | 6400   | 40          | Manuals   |
| 100  | 6090    | 2600     | 6500   | 40          | Technology supplies, ie software                          |
| 100  | 6090    | 2600     | 7000   | 40          | Property (fixed asset)                                    |
| 100  | 6090    | 2600     | 7001   | 40          | Property (supply asset)                                   |
| 100  | 6090    | 2600     | 7100   | 40          | Land  |
| 100  | 6090    | 2600     | 7200   | 40          | Buildings   |
| 100  | 6090    | 2600     | 7300   | 40          | Equipment (fixed asset)                                   |
| 100  | 6090    | 2600     | 7301   | 40          | Equipment (supply asset)                                  |
| 100  | 6090    | 2600     | 7340   | 40          | Technology Related Hardware (fixed asset)                 |
| 100  | 6090    | 2600     | 7341   | 40          | Technology Related Hardware (supply asset)                |
| 100  | 6090    | 2600     | 7350   | 40          | Technology Related Software (fixed asset)                 |
| 100  | 6090    | 2600     | 7351   | 40          | Technology Related Software (supply asset)                |
| 100  | 6090    | 2600     | 8000   | 40          | Miscellaneous   |
| 100  | 6090    | 2600     | 9000   | 40          | Other items   |